

MAINE STATE LEGISLATURE

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STATE OF MAINE
132ND LEGISLATURE
FIRST REGULAR AND FIRST SPECIAL SESSIONS



Disposition of bills and summaries of all laws enacted or finally passed

JOINT STANDING COMMITTEE ON TAXATION

August 2025

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JOINT STANDING COMMITTEE ON TAXATION

LD 1755 An Act to Increase the Maine Historic Property Rehabilitation Tax Credit in Rural Areas

ENACTED LAW SUMMARY

Public Law 2025, chapter 499 increases the historic properties tax credit to 35% of certified qualified rehabilitation expenditures to eligible projects that are located in rural areas in this State and contain housing components. A further 10% increase in the historical properties tax credit is available to certified affordable housing projects in rural areas. Under this law, “rural area” means an unorganized territory of the State or a municipality that has a population of less than 12,500 inhabitants as determined by the United States Department of Commerce, Bureau of the Census based on the latest decennial census of the United States. The law applies to tax years beginning on or after January 1, 2025.

LD 1768 An Act to Protect Residents of Mobile Home Parks by Amending the Real Estate Transfer Tax

ENACTED LAW SUMMARY

Public Law 2025, chapter 484 exempts real estate transfer tax on purchases of mobile home parks by residents of the park. The law also modifies the purposes of the Housing Opportunities for Maine Program to include maintaining housing affordability in mobile home parks to support ownership of mobile home owners’ associations, resident-owned housing cooperatives or other nonprofit entities representing the interests of mobile home owners in mobile home parks.

LD 1770 Resolve, to Establish the Real Estate Property Tax Relief Task Force

ENACTED LAW SUMMARY

Resolve 2025, chapter 108 establishes the Real Estate Property Tax Relief Task Force as follows.

1. It requires the task force to examine the effects of state-level property tax policy on municipalities.
2. It provides that the task force has 13 voting members representing the Legislature, the Executive branch and the public and members with expertise in property taxation and other related fields.
3. It requires the task force to meet jointly with the Joint Standing Committee on Taxation at least once.
4. It authorizes the task force to form subcommittees to focus on specific issues related to property tax relief.